

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:)	
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Shinji Negishi et al.)	Group Art Unit: 2162
)	
Application No. 10/052,171)	
)	Confirmation No.: 3180
Filed: January 17, 2002)	
)	
For: CONVERSION APPARATUS AND METHOD,)	Examiner: Robert Stevens
ACCOUNTING METHOD, AND SCRIPT)	
CONVERSION SYSTEM AND METHOD)	

MAIL STOP AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO FEBRUARY 21, 2007 OFFICE ACTION

Dear Sir:

This Amendment is submitted in response to the Office Action mailed February 21, 2007.

Applicants respectfully request reconsideration of the application in view of amendments and the remarks herein.